

Message Text

UNCLASSIFIED

PAGE 01 DAR ES 00874 201355Z

43

ACTION EB-11

INFO OCT-01 AF-10 EUR-25 ISO-00 COME-00 CIAE-00 DODE-00

DOT E-00 FMC-04 INR-10 NSAE-00 RSC-01 CG-00 COA-02

DLOS-06 TRSE-00 DRC-01 /071 W

----- 023278

R 201100Z MAR 74

FM AMEMBASSY DAR ES SALAAM

TO SECSTATE WASHDC 4991

INFO AMEMBASSY LONDON

. AMEMBASSY NAIROBI (BY POUCH)

UNCLAS DAR ES SALAAM 0874

E.O. 11652: N/A

TAGS: ETRN, TZ

SUBJ: INCOME TAX ON FOREIGN SHIPPING LINES

REF: STATE 053683 (NOTAL)

1. TAX DESCRIBED REFTEL IS INCLUDED IN COMPREHENSIVE TAX REVISION BILL PASSED BY NATIONAL ASSEMBLY IN DECEMBER, 1973. HOWEVER, IN EMBASSY'S OPINION, TAX ON SHIPPING LINES WILL NOT RPT NOT BE APPLIED TO FARRELL LINES OR OTHER US CARRIERS.

2. MINFIN OFFICIAL TOLD EMBOFF THAT MEASURE WAS INCLUDED IN RECENTLY PASSED INCOME TAX ACT AS A BARGAINING COUNTER IN OPENING NEGOTIATIONS WITH BRITISH, WHO LAST YEAR IMPOSED A FIVE PERCENT TAX ON GROSS RECEIPTS FROM SALE OF EAST AFRICAN AIRWAYS AIRLINE TICKETS IN UK. BY WRITING LAW TO COVER GROSS RECEIPTS OF SHIPPING LINES, TANGOV BELIEVES IT HAS STRONG INSTRUMENT TO TURN BRITISH AROUND ON THIS QUESTION SINCE UK STEAMSHIP LINES GENERATE CONSIDERABLE REVENUE FROM SERVICE OUT OF TANZANIA SEAPORTS. OFFICIAL SAID THAT INCOME TAX ON SHIPPING IS NOT DIRECTED AT US COMPANIES AND THEY WILL NOT, THEREFORE, BE REQUIRED TO PAY IT. OFFICIAL NOTED TANZANIAN CARRIERS DO NOT SERVICE US CITIES AND ARE NOT SUBJECT TO SIMILAR US TAXES (IF ANY).

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PAGE 02 DAR ES 00874 201355Z

3. IF THERE IS ANY CHANGE IN THIS SITUATION, WE WILL INFORM

DEPT. IMMEDIATELY.
CARTER

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NNN

Message Attributes

Automatic Decaptioning: X
Capture Date: 01 JAN 1994
Channel Indicators: n/a
Current Classification: UNCLASSIFIED
Concepts: CARGO, STEAMSHIP LINES, INCOME TAXES
Control Number: n/a
Copy: SINGLE
Draft Date: 20 MAR 1974
Decaption Date: 01 JAN 1960
Decaption Note:
Disposition Action: n/a
Disposition Approved on Date:
Disposition Authority: n/a
Disposition Case Number: n/a
Disposition Comment:
Disposition Date: 01 JAN 1960
Disposition Event:
Disposition History: n/a
Disposition Reason:
Disposition Remarks:
Document Number: 1974DARES00874
Document Source: CORE
Document Unique ID: 00
Drafter: n/a
Enclosure: n/a
Executive Order: N/A
Errors: N/A
Film Number: D740058-1081
From: DAR ES SALAAM
Handling Restrictions: n/a
Image Path:
ISecure: 1
Legacy Key: link1974/newtext/t19740330/aaaabbbpp.tel
Line Count: 63
Locator: TEXT ON-LINE, ON MICROFILM
Office: ACTION EB
Original Classification: UNCLASSIFIED
Original Handling Restrictions: n/a
Original Previous Classification: n/a
Original Previous Handling Restrictions: n/a
Page Count: 2
Previous Channel Indicators:
Previous Classification: n/a
Previous Handling Restrictions: n/a
Reference: STATE 053683 (NOTAL)
Review Action: RELEASED, APPROVED
Review Authority: shawdg
Review Comment: n/a
Review Content Flags:
Review Date: 01 AUG 2002
Review Event:
Review Exemptions: n/a
Review History: RELEASED <01 AUG 2002 by elbezefj>; APPROVED <10 DEC 2002 by shawdg>
Review Markings:

Declassified/Released
US Department of State
EO Systematic Review
30 JUN 2005

Review Media Identifier:
Review Referrals: n/a
Review Release Date: n/a
Review Release Event: n/a
Review Transfer Date:
Review Withdrawn Fields: n/a
Secure: OPEN
Status: NATIVE
Subject: INCOME TAX ON FOREIGN SHIPPING LINES
TAGS: ETRN, TZ, FARREL SHIPPING LINES
To: STATE
Type: TE
Markings: Declassified/Released US Department of State EO Systematic Review 30 JUN 2005